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Amendments to the Claims:

1. (Original) A height adjustment assembly for a bicycle handlebar stem that is positioned on a steer tube of the bicycle, the height adjustment assembly comprising:
 - a) a first spacer securable to the steer tube on one side of the stem and including a first upper member and a first lower member, each of the first upper member and the first lower member including a base and a number of tabs extending outwardly from one side of the base, each of the number of tabs including a plurality of locking members positioned on the tab; and
 - b) a second spacer securable to the steer tube on the opposite side of the stem, wherein the first upper member is rotatable with respect to the first lower member to selectively engage the locking members on the first upper member with the locking members on the first lower member in various configurations.
2. (Original) The assembly of claim 1 wherein the base is generally circular in shape.
3. (Original) The assembly of claim 1 wherein the number of tabs are positioned in an abutting relationship with one another around the base.
4. (Original) The assembly of claim 1 wherein each of the number of tabs has an upper end and a lower end.
5. (Original) The assembly of claim 4 wherein each of the tabs has a sloped surface extending from the upper end to the lower end.

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6. (Original) The assembly of claim 5 wherein the plurality of locking members are disposed on the sloping surface.
7. (Original) The assembly of claim 1 wherein the plurality of locking members are formed as a number of teeth extending from each of the number of tabs opposite the base.
8. (Original) The assembly of claim 7 further comprising a plurality of grooves disposed between adjacent pairs of the number of teeth.
9. (Original) The assembly of claim 1 wherein one of the first upper member or the first lower member is adapted to be fixedly attached to the steer tube.
10. (Original) The assembly of claim 1 wherein the second spacer is formed of a second upper member and a second lower member, each of the second upper member and the second lower member including a base and a number of tabs extending outwardly from one side of the base, each of the number of tabs including a plurality of locking members positioned on the tab.
11. (Original) The assembly of claim 10 wherein one of the second upper member and the second lower member is adapted to be fixedly attached to the steer tube.
12. (Original) The assembly of claim 1 wherein the first upper member and the first lower member are formed from a rigid material.

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13. (Currently Amended) ~~A stem assembly for a bicycle including a steer tube~~ A height adjustment assembly for a bicycle handlebar stem that is positioned on a steer tube of the bicycle, the assembly comprising:

- a) a first spacer securable to the steer tube on one side of the stem and including a first upper member and a first lower member, each of the first upper member and the first lower member including a base and a number of tabs extending outwardly from one side of the base, each of the number of tabs including a plurality of locking members positioned on the tab, the locking members on the first upper member engageable with the locking members on the first lower member;
- b) a second spacer positionable on the steer tube ~~and spaced from the first spacer~~ on the opposite side of the stem; and
- c) a handlebar stem releasably securable to the steer tube between the first spacer and the second spacer, wherein the first upper member is rotatable with respect to the first lower member.

14. (Original) The assembly of claim 13 wherein the second spacer comprises a second upper member and a second lower member, each of the second upper member and the second lower member including a base and a number of tabs extending outwardly from one side of the base, each of the number of tabs including a plurality of locking members positioned on the tab, the locking members on the second upper member engageable with the locking members on the second lower member.

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15. (Original) The assembly of claim 14 wherein the first upper member and the second lower member abut opposite sides of the stem.
16. (Original) The assembly of claim 15 wherein the first lower member and second upper members are adapted to be fixedly attached to the steer tube.
17. (Withdrawn) A method for adjusting the height of a handlebar stem secured to a steer tube, the method comprising the steps of:
- a) providing a stem releasably securable to the steer tube;
 - b) providing a stem height adjustment assembly including a first spacer securable to the steer tube on one side of the stem and including a first upper member and a first lower member, each of the first upper member and the first lower member including a base and a number of tabs extending outwardly from one side of the base, each of the number of tabs including a plurality of locking members positioned on the tab, the locking members on the first upper member engageable with the locking members on the first lower member, and a second spacer;
 - c) securing the first spacer and the second spacer to the steer tube;
 - d) adjusting the height of the first spacer; and
 - e) securing the stem to the steer tube between the first spacer and the second spacer.

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18. (Withdrawn) The method of claim 17 wherein the step of adjusting the height of the first spacer comprises the steps of:

- a) separating the first upper member from the first lower member;
- b) rotating one of the first upper member or the first lower member with respect to the steer tube; and
- c) engaging the first upper member with the first lower member.

19. (Withdrawn) The method of claim 17 wherein the second spacer includes a second upper member and a second lower member, each of the second upper member and second lower member including a base and a number of tabs extending outwardly from one side of the base, each of the number of tabs including a plurality of locking members positioned on the tab, the locking members on the second upper member engageable with the locking members on the second lower member, and further comprising the steps of:

- a) separating the second upper member from the second lower member after adjusting the height of the first spacer;
- b) rotating one of the second upper member or the second lower member with regard to the steer tube; and
- c) engaging the second upper member with the second lower member.

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20. (Withdrawn) The method of claim 19 wherein the steps of adjusting the height of the first spacer and engaging the second upper member with the second lower member are performed such that the distance between the first spacer and the second spacer is held constant.

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